



# 中国卫生发展绿皮书

Green Book on China Health Development

2008 创刊号

## 中国卫生费用核算研究报告

China National Health Accounts Report



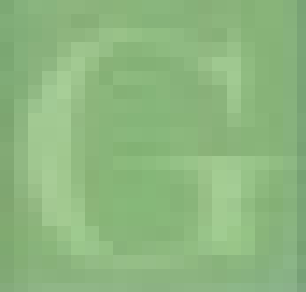
卫生部卫生经济研究所  
China Health Economics Institute

主 编 张振忠

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人民卫生出版社



中国卫生发展研究报告

China Health and Family Welfare Development

2003-2004

# 中国卫生费用核算研究报告

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# 序

健康是人类发展的基础。促进我国卫生事业全面协调持续发展,是实现全面建设小康社会战略目标的基本要求,是事关人民群众重大切身利益的事业。

发展好中国卫生事业,要求我们必须坚持科学的认识论,善于从卫生发展的全部事实中发现卫生现象之间内在、本质和必然的联系,科学预测其发展趋势,自觉按客观规律办事。

为了及时充分地反映我国卫生改革发展的总体情况,卫生部卫生经济研究所从2008年开始,每年将出版一部卫生国情研究和政策分析的系列报告集——《中国卫生发展绿皮书》。

卫生经济研究所是直属卫生部的政策研究和咨询机构,主要职责是研究卫生改革和发展中的全局性和战略性问题,为政府提供政策建议和咨询意见,其编著的《中国卫生发展绿皮书》是实现其研究和咨询职能的重要载体,是系统总结中国卫生改革和发展历程、探索卫生事业规律、分析卫生政策发展趋势、为卫生改革发展重大议题的研究与决策提供参考依据的重要文献。

今年出版的《中国卫生发展绿皮书》以中国卫生总费用为主题,探讨了该领域中我国政府、卫生界与社会各界共同关注的主要问题。卫生资金运转是卫生事业一切主要方面和主要过程发展变化的集中体现。因此,全面分析我国卫生总费用及其运转规律,对于我们认识卫生国情、把握卫生事业发展客观规律、了解和预测卫生发展趋势,是一个重要途径。本书编纂科学严谨,数据资料翔实及时,能够较全面、准确地反映我国卫生改革发展的真实面貌。

我们期望本书能为政府决策,以及为所有关心中国卫生事业的海内外人士提供有益的参考。同时,衷心希望得到大家对本书的意见和建议,使《中国卫生发展绿皮书》成为更加适合我国卫生政策研究和决策需要的重要参考文献。

卫生部副部长

陳啸宏

二〇〇八年十二月二十日



# Preface

Health is the basis for human development. Promoting comprehensive, coordinated and sustainable development of our health care system is a basic requirement to reach the strategic goal of building the moderately prosperous society in all respects. It also concerns the vital and immediate interests of our people.

To develop a better health care system in China, we must adhere to the scientific epistemology to discover the inherent, essential and inevitable connections among various health-related events, to scientifically predict the development trends, and to act consciously according to objective laws.

In order to clearly reflect the overall situation of China's health reform and development in a timely manner, the China Health Economics Institute (CHEI) issues an annual publication, the **Green Book on China Health Development**, since 2008. This publication contains a series of reports on national health conditions and health policy analysis.

CHEI is a health policy research and consulting organization under the direct leadership of the Ministry of Health. The main duties of CHEI include research on the national health reform and development issues with regard to strategic and overall concerns. It also provides policy recommendations and advisory opinions for the Government. The **Green Book on China Health Development** published by CHEI is an important medium that realizes its research and consultancy functions. It is also a valuable document that systematically reviews the process of China's health reform and development, explores the patterns inside the health care system, analyzes the development trends of health policies and provides essential references for research and strategic decision on important health reform and development issues.

The theme of **Green Book on China Health Development 2008** is about China's total health expenditures. It discussed some key issues that are the concern of Government, parties in the health sector and different members of the society. The flow of health funds is the concentrated reflection of all the main aspects and development process and changes of health care system. Therefore, a comprehensive analysis of total expenditures on health and its laws of operation is an important means to understand the health conditions, to grasp the objective laws of health system development, and to learn and predict the development trends



of health system. This book was compiled at rigorous scientific basis, and contains detailed, accurate and timely data. It can provide a complete and accurate picture of our health reform and development.

We are looking forward that this book can provide useful references for the government in policy-making and for all local and international parties who have interest in our health system. Meanwhile, we sincerely hope that the readers of this book can give us their comments and recommendations so that we can make this book more valuable and provide more information necessary for health policy research and decision in China.

Chen Xiaohong, Vice-minister  
Ministry of Health, P. R. China

陳曉宏

Dec. 20, 2008

# 前言

《中国卫生费用核算研究报告》作为《中国卫生发展绿皮书》的开篇之作,与读者见面了。这本书诞生于中国改革开放 30 年和医药卫生体制改革热议之际,有其非同寻常的意义。

中国的卫生改革已经走过了 30 年的风雨历程,公众对改革的成败与否众说纷纭。但是我们清醒地认识到,中国卫生改革的长期性、复杂性、艰巨性是社会主义初级阶段的基本国情决定的,中国的医疗卫生体制改革虽然暴露出一些问题,但是所取得的成效是不可否认的。党的十七大把人人享有基本医疗卫生服务作为全面建设小康社会和构建社会主义和谐社会的重要奋斗目标之一,明确了今后十几年卫生改革发展的主要任务和政策措施,使我国卫生事业站到了一个新的历史起点。

我国卫生事业发展历程表明,决策的科学性和有效性是实现卫生改革目标的基础。循证决策理念正在得到越来越广泛的重视和认同。当今,中国高层决策者、专家学者们在研究、探讨、回顾与展望中国卫生政策过程中,大量引用中国卫生总费用数据作为分析评价的循证依据,并将中国卫生总费用相关数据与世界其他国家进行比较分析。实践证明,卫生总费用作为与卫生政策密切相关的基础性研究之一,不仅为政府调整和制定卫生政策提供依据,同时也成为分析卫生保健体制的公平与效率、评价社会和谐发展的重要内容。

卫生总费用(total expenditure on health, TEH)是以货币形式作为综合计量手段,全面反映一个国家或地区在一定时期内(通常指一年)全社会用于医疗卫生服务所消耗的资金总额。

卫生总费用是卫生费用核算结果。卫生费用核算是以国民经济核算理论为基础,根据卫生服务经济活动特点,制定一套反映卫生经济运行的指标体系、分类标准和核算方法,以及相应的表现形式,形成一套逻辑一致、结构完整的核算框架,反映卫生资金的全部运动过程,揭示卫生资金运动规律。通过卫生筹资水平、筹资结构、卫生总费用变化趋势、资金配置和利用等测算结果,从宏观上监测卫生资金的使用效率和公平程度,评价政府对居民健康的重视程度、居民卫生筹资经济负担,以及卫生事业是否与社会经济协调发展。

卫生资金运动依次经历卫生资金的筹集、分配和使用 3 个阶段。因此,卫生费用核算包括卫生资金的筹资来源、机构流向和功能使用 3 个层次,由此形成 3 套指标体系及相应的测算方法,即筹资法、机构法和功能法,分别从不同层次、不同角度反映卫生资金运动特点。

筹资法是根据卫生资金的筹集渠道与筹集方式,收集和整理卫生总费用数据,测算全社会卫生资金投入总量。它是货币流入卫生领域转化为卫生资金的总源头

和人口处。从出资者角度看,卫生总费用表现为政府卫生支出、社会卫生支出和居民个人现金卫生支出。

机构法是按照卫生服务机构的类别划分,通过卫生机构的各项收入,收集和整理各级各类卫生机构的费用数据,测算卫生总费用。从机构角度划分,卫生总费用具体表现为不同级别的医疗机构费用、公共卫生机构费用、药品零售机构费用、卫生行政管理机构费用等,反映从全社会筹集到的卫生资金在各级各类卫生机构的分配使用,分析与评价卫生资源配置的效率与公平程度。

功能法是根据卫生服务实际使用进行划分,通过调查消费者对不同卫生服务的实际利用,收集和整理各类卫生服务项目的数量和费用数据,测算卫生总费用。从卫生服务功能和卫生服务产品使用角度看,卫生总费用表现为医疗费用、住院费用、门诊费用、门诊与零售药品费用、公共卫生费用、卫生行政管理费用等,反映消费者对不同类型卫生服务的利用和受益程度。

因此,卫生费用核算体系的建立主要回答下列 3 个问题:

- 卫生资金是从哪里来的?
- 卫生资金流向哪里?
- 卫生资金由谁利用和受益?

国际卫生费用核算研究起源于 20 世纪 50 年代,随着卫生事业发展和卫生费用快速增长,个别国家开始在本国内尝试核算卫生总费用。最早的国际间综合比较研究是由国际劳工组织发起的,首次将 14 个实施社会保险国家与美国自愿保险支付状况进行比较。此后,世界卫生组织委托英国卫生经济学家艾贝尔·史密斯进行了连续性的跨国卫生费用研究。上述实践和探索为后来的国际卫生费用核算研究奠定了基础,但是不同研究在费用的口径和范围界定、核算方法等方面存在一些差异。

为了规范卫生费用核算方法,推动各国卫生费用核算工作,1976~1983 年世界卫生组织和日内瓦桑多兹卫生与社会经济研究所合作,制定和检验了一种便于推广的卫生费用调查方法,并在一些国家验证了方法的可行性。经济合作与发展组织(OECD)国家较早开展卫生费用核算研究,为保证各个成员国结果的可比性,在 20 世纪 80 年代初期以联合国国民经济核算(System of National Accounts)为基础开发和建立了一套卫生费用核算系统。经过发展和完善,于 2000 年出版了《国际卫生核算账户的数据收集制度 第一版》(A System of Health Accounts for International Data Collection Version 1.0)一书,采用严格的国民经济核算体系和原则,从筹资来源、服务提供机构和服务功能 3 个维度提出核算卫生费用的方法,



其核算结果可以同国民经济核算结果相互联系。

OECD 卫生费用核算方法为绝大多数国家所采用,有力地推动了全球卫生费用核算工作的开展。由于该方法在筹资来源、服务机构和功能的分类上主要以发达国家为依据,发展中国家应用时在灵活性和可操作性方面还存在一定问题。因此,世界卫生组织 2003 年出版了《卫生费用核算指导手册》(*Guide to Producing National Health Accounts*)一书,特别应用于中低收入国家,力图进一步推动发展中国家的卫生费用核算工作。

当前,国际卫生费用核算的主要特点是日益关注卫生政策分析和应用,不断完善核算框架和方法以促进卫生费用数据的政策影响力。OECD 正在酝酿卫生费用核算体系(SHA)的修订。首先,根据当前全球卫生系统的发展,确定核算对象和范围,并完善筹资来源分类。第二,世界卫生组织和 OECD 根据卫生政策需求推动成员国开展次级核算,包括次国家级和具体服务功能核算(如公共卫生、长期护理等)、一些重点疾病费用核算(如艾滋病、结核病等)。第三,推动联合数据收集,保证国际数据来源的稳定性和可比性,WHO、欧盟正在努力推动按照统一的口径和方法收集与核算数据,以保证数据的可比性。

20 世纪 80 年代初,中国政府与世界银行合作,运用筹资法估算中国卫生总费用。此后,中国开始对卫生费用核算的理论和方法展开系统性研究。随着卫生改革的不断深化,在宏观卫生政策研究中,越来越多地关注和利用卫生费用核算研究成果。多年来,通过学习与借鉴国际先进经验,结合中国卫生改革实践,在财政部、国家发展改革委员会、统计局、人力资源与社会保障部、农业部等多部门的大力支持和积极配合下,进行了大量的现场调查与实际测算,使中国卫生费用核算方法不断改进,日趋完善,基本形成了与中国医疗卫生体制相适应的卫生费用核算体系和方法。其核算结果成为中国政府卫生决策的重要参考依据之一。1996 年底,卫生总费用作为评价卫生事业发展的重要指标被写入《中共中央、国务院关于卫生改革与发展的决定》文件中,使卫生费用核算从研究领域转化为卫生政策应用。

自 2002 年起,国家级卫生总费用已经被正式纳入国家统计局官方信息发布系统,由《中国统计年鉴》定期发布中国卫生总费用核算结果与主要评价指标。在完成国家级卫生费用核算的基础上,正在逐步开展省、市级卫生费用核算研究,并取得初步成效。为了进一步推动地区级卫生费用核算研究向纵深发展,为卫生改革与卫生发展服务,由卫生部规划财务司领导,依托卫生部卫生经济研究所和中国卫生经济培训与研究网络,于 2008 年建立了全国性、跨地区的卫生费用核算研究协作组,福建、浙江、天津、上海、甘肃、黑龙江等 11 个地区成为协作组首批成员单位。



全国卫生费用核算研究协作组的建立,必将使地区级卫生费用核算研究提高到一个新的水平。

作为卫生费用核算的研究人员,我们深切体会到中国卫生发展与卫生改革需要卫生总费用信息去触摸和回答一些问题,社会对卫生费用核算研究的关注程度和信息需求,以及对卫生总费用数据的使用频率从来没有达到如此高的程度,时代的步伐催促我们必须作出更大努力,通过各种方式满足这种需求,为卫生发展和卫生政策研究贡献微薄之力。

有鉴于此,卫生部卫生经济研究所决定将《中国卫生费用核算研究》作为2008年“中国卫生发展绿皮书”的创刊号奉献给大家。本书将全面系统地反映30年来我国卫生费用核算的由来与发展、核算体系及方法的建立与完善、核算的制度化建设和信息发布系统,并通过大量翔实的数据真实反映和描绘我国30年来卫生改革历程和宏观卫生政策对卫生筹资的影响,以及中国卫生费用核算研究对公共筹资的政策意义。

《中国卫生费用核算研究》一书包括14章内容,分为两部分相互关联的研究结果。前一部分从宏观角度,利用卫生费用核算方法,以卫生费用核算结果为核心,展示和分析我国改革开放30年来卫生筹资总体水平、筹资结构、变化趋势、卫生总费用变化主要影响因素等内容。在此基础上分别从农村卫生费用与投入、政府卫生投入、卫生资源配置、医疗费用、疾病控制费用、妇幼卫生费用、艾滋病防治费用等不同层次和角度对卫生费用核算结果进行分析与评价。后一部分内容是在卫生费用核算研究基础上的进一步拓展,在微观层面上利用家庭健康询问调查数据,对卫生资金筹集公平性、政府卫生资金受益和因病致贫等结果在居民中的分布状况进行测量与分析,进一步评价卫生服务筹资的公平程度,将卫生总费用研究结果在政策上的应用引向深入。除此之外,在附录中,为读者提供了《中国卫生费用核算研究大事记》和《国际卫生费用核算研究的发展与展望》简介。

最后,向多年来在不同历史时期曾参与中国卫生费用核算研究的专家学者,向关心和支持卫生费用核算研究工作的政府部门、国际组织,以及省(自治区、直辖市)卫生厅(局),向《中国卫生费用核算研究报告》的广大读者表示真诚谢意!

赵郁馨

2008年12月

# Foreword

China National Health Accounts Report, as the first volume of the ***Green Book on China Health Development***, is finally coming out. This book is of great significance given that it is released at the thirtieth anniversary of China's Reform and Opening-up and with the current intense debate on health reform.

Health reform has experienced 30 years of ups and downs in China and public opinions are widely divided as to its success and failure. However, we clearly realize that health reform in China must be a long-term, complex and difficult process, which is determined by China's Primary Stage of Socialism. Despite with problems in medical and health system reform, it is indisputable that China has made some achievements. In the 17th National Congress of the Communist Party China (CPC), universal access to basic medical and health services has been agreed as one of the objectives for building the comprehensive moderately prosperous and harmonious society. In the Congress, the major tasks and policy actions of health reform in the next ten years were discussed and planned, which symbolize the new era of health care in China.

The development of China's health system shows that scientific and effective decision-making is the way to achieve health reform goals. The concept of evidence-based decision-making has been emphasized and recognized. Today, China's senior policy makers, experts and scholars often quote the figures of China Total Expenditures on Health (CTEH) as the evidence for health policy analysis and planning as well as for international comparisons. It has been demonstrated that National Health Accounts (NHA) is an essential research area related to health policies. This provides the evidence base not only for formulation and improvement of health policies, but also for analyzing equity and efficiency of health system as well as evaluating the development of harmonious society.

Total Expenditures on Health (TEH) is the total amount of funds invested in health services by a country (or a region in the country) in a certain period (usually one year), measured in monetary terms.

TEH is a product of NHA which is a set of indicators describing the economic activities and flows of funds within a health system. NHA was developed in accordance with the System of National Accounts (SNA) and consists of a classification system and accounting methods that are based on the characteristics of health services. With the results on the level and sources of financing, trends in TEH and its allocation and utilization, we can monitor the efficiency and equity in financing health care at a macro level, or assess the importance of health perceived by the Government, population's financial burden of health care and the relationship between health system and socio-economic development.

Health funds flow includes the process of funds raising, allocation and utilization. Correspondingly, NHA includes three dimensions: sources, providers and functions that form three sets of indicators and accounting methods and thus expenditures on health can be measured and presented according to these three classifications.

Classification of health financing sources is a system that health expenditures are measured according to their sources of funds and financing channels. It estimates the total financial input by the whole society. Financing sources are the origins where the money is directed to health field. According to the classification of health financing sources, total health expenditures are broadly classified as government, social and out-of-pocket health expenditures.

Classification of health care providers refers to the health expenditures that are measured at the provider level. Revenue data of health providers are collected and collated to estimate total health spending. According to the provider classifications, TEH can be represented as expenditures of medical institutions, expenditures of public health facilities, expenditures of drugs retail sale and other providers of medical goods, expenditures of health and insurance administration facilities, etc. TEH by provider can reveal the distribution of health funds among all types of health institutions and can be used to analyze and evaluate the efficiency and equity in health resource allocation.



Functional classification of health expenditure is a system that health expenditures are identified according to the actual use of health services. Data are collected through survey of individuals on payments and utilizations of different kinds of health care services for TEH estimation. By this accounting method, TEH can be divided into curative care expenditures, rehabilitative care expenditure, prevention and public health expenditures, drug expenditures (clinical and retail sales), and health and health insurance administration expenditures, etc. TEH by functions can show what kinds of health goods and services are used by consumers.

As such, NHA can answer the following three questions:

- Where do the health funds come from?
- Where do the health funds go to?
- What kind of services is performed and what kind of goods is purchased?

NHA study started in 1950s. As a result of the health development and rapid growth in health expenditures, some countries began to pilot health accounting methods and to establish their NHA. The earliest comprehensive international comparative study on NHA was conducted by the International Labor Organization. The study compared 14 social insurance system countries with the United States where voluntary insurance was prevalent. After that, World Health Organization (WHO) commissioned Abel Smith, a British health economist, to conduct a series of transnational health expenditure research. These previous works laid the foundation for later international NHA studies albeit that there were differences among the studies in terms of scope, definitional boundaries, and accounting and estimation methods.

In order to standardize the health accounting methods and promote NHA worldwide, a collaborative study was conducted by Sandoz Health and Socio-economic Institute in Geneva and WHO in 1976-1983. The study developed a survey that could be easily adopted in health accounting and was proved to be feasible in some countries. The Organization



for Economic Cooperation and Development (OECD) also undertook NHA study in earlier years. In order to ensure the comparability of the results from its member countries, OECD developed and established a system for health accounts in the early 1980s based on the System of National Accounts (SNA) used in UN, and subsequently published "A System of Health Accounts Version 1.0" (SHA1.0) in 2000, in which the rigorous principles of SNA were followed and health expenditures are classified according to three dimensions (financing sources, providers and functions). The SHA-compatible results can be easily linked to national accounts.

SHA has been widely adopted in most of the countries, which strongly promoted the development of health accounts in the world. Because the 3-way classifications of SHA were drawn up mainly with reference to the systems in developed countries, there are still some problems with its flexibility and applicability in developing countries. In 2003, WHO published the "Guide to Producing National Health Accounts", which was designed specifically for the application in the low and middle income countries and promoting health accounts in those countries.

At present, there is increasing concerns about the policy analysis and application of health accounts data, continuous improvement of estimation framework and methods in order to promote its policy use. OECD is preparing for the revision of SHA. Firstly, they will redefine the scope and boundary of estimation and improve the classification of financing sources according to the current development of global health systems. Secondly, WHO and OECD are encouraging the member states to conduct sub-accounting in order to meet the demand of policy making, including sub-national accounting and specific functions of services accounting (such as the accounting of public health, long-term care, major diseases, etc.). Thirdly, in order to ensure the continuity and comparability of international data sources, WHO and EU are standardizing the data collection methods and accounting methods.